

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. NO.: 3047-03
BILL NO.: Truly Agreed to and Finally Passed SCS for HB 1454
SUBJECT: Revenue Department; Taxation and Revenue - Sales; Business and Commerce.
TYPE: Original
DATE: May 4, 2000

FISCAL SUMMARY

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Total Estimated Net Effect on <u>All</u> State Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Local Government	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses
This fiscal note contains 3 pages.

FISCAL ANALYSIS

ASSUMPTION

In response to identical legislation from this year, officials of the **Department of Revenue (DOR)** stated this redefines an existing sales tax credit for certain food processors. They assume it will have no administrative impact on the DOR and believe the loss of revenue to the state would be very minimal to non-existent.

In response to identical legislation from this year, the **Department of Natural Resources (DNR)** stated this proposal does not change the department's authority, therefore, DNR will not be impacted.

In response to a similar proposal from this year, officials from the **Office of Administration - Budget and Planning** stated this proposal would have no impact on their agency and have no basis for estimating its fiscal impact on the state. The OA deferred to the fiscal impact estimate of the Department of Revenue.

<u>FISCAL IMPACT - State Government</u>	FY 2001	FY 2002	FY 2003
	\$0	\$0	\$0

<u>FISCAL IMPACT - Local Government</u>	FY 2001	FY 2002	FY 2003
	\$0	\$0	\$0

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

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DESCRIPTION

This act makes a technical changes in the definition of recyclable cellulose and requires the Department of Natural Resources to certify that the cellulose used to package meats is recycled.

The act has an emergency clause.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue
Department of Natural Resources
Office of Administration
Budget and Planning



Jeanne Jarrett, CPA
Director
May 4, 2000